

<b><u>Tax Law</u></b>			
	<b><u>Date</u></b>		<b><u>Item</u></b>
	03/18/20		<a href="#">Families First Coronavirus Response Act (FFCRA)</a>
	03/27/20		<a href="#">Corona Virus Aid, Relief, and Economic Security Act (CARES Act)</a>
	04/24/20		<a href="#">Paycheck Protection Program and Healthcare Enhancement Act (PPPHEA)</a>
<b><i>Past Tax Law with potential implications</i></b>			
	02/05/93		<a href="#">Family Medical Leave Act of 1993</a>
	01/01/58		<a href="#">Small Business Act of 1958 (Origination of Section 7a)</a>
<b><u>Guidance</u></b>			
<b><u>Pertaining to</u></b>	<b><u>Date</u></b>	<b><u>Issuer</u></b>	<b><u>Item</u></b>
FFCRA	03/27/20	Dept of Labor	<a href="#">FAQ - Families First Coronavirus Response Act (88 Questions as of 5/1/20)</a>
FFCRA	04/17/20	IRS	<a href="#">FAQ - Families First Coronavirus Response Act (67 Questions as of 5/1/20)</a>
Paycheck Protection Program	04/02/20	SBA	<a href="#">Final Interim Rule SBA-2020-0015 #1 Final Interim Rule 85 FR 20811</a>
Paycheck Protection Program	04/15/20	SBA	<a href="#">Final Interim Rule SBA -2020-0019 #2 Final Interim Rule 85 FR 20817</a>
Paycheck Protection Program	04/15/20	SBA	<a href="#">Final Interim Rule SBA-2020- [ ] Interim Final Rule #3 85 FR 21747</a>
Paycheck Protection Program	04/24/20	SBA	<a href="#">Final Interim Rule SBA-2020-0021 (Clarification of IFR #1-#3)</a>
Paycheck Protection Program	04/24/20	SBA	<a href="#">Final Interim Rule SBA-2020-0022 (Disbursements)</a>
Paycheck Protection Program	04/30/20	IRS	<a href="#">IRS Notice 2020-32 (Forgiveness Expenses Not Deductible)</a>
Paycheck Protection Program	04/30/20	Treasury	<a href="#">Final Interim Rule SBA 2020-0009 (Seasonal Employees)</a>
Paycheck Protection Program		Treasury	<a href="#">FAQ - Paycheck Protection Program Loans (39 Questions as of 05/01/20)</a>
Employee Retention Credit		IRS	<a href="#">FAQ - ERTC (94 Questions as of 05/01/20)</a>
NOL Carrybacks	04/09/20	IRS	<a href="#">IRS Rev Proc 2020-24 NOL Carrybacks</a>
NOL Carrybacks	04/11/20	IRS	<a href="#">IRS Rev Proc 2020-26 Extension to file Form 1045</a>
Retirement Plan Distributions	05/04/20	IRS	<a href="#">FAQ - Retirement Plan Covid Relief (14 Questions as of 5/4/20)</a>
Qualified Improvement Property	04/08/20	IRS	<a href="#">IRS Rev Proc 2020-23 QIP Partnerships</a>
Qualified Improvement Property	04/17/20	IRS	<a href="#">IRS Rev Proc 2020-25 QIP Change in Depreciation</a>
Stimulus	04/28/20	IRS	<a href="#">IRS Rev Proc 2020-28 Individuals with no filing requirement</a>
Electronic Signatures	04/30/20	IRS	<a href="#">IRS Rev Proc 2020-29 Electronic Signatures</a>
Business Interest Deduction	04/10/20	IRS	<a href="#">IRS Rev Proc 2020-22 Business Interest Deduction</a>